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closures is too cumbersome, and if a proceeding of this kind seems to many too long and to be accompanied with too many technical steps, it still remains true that the lawyer has to adopt the machinery of administering justice that is provided. It is equally true that, with all the efforts that are being continuously made for the simplification of that machinery, the complications from modern business and commerce and the large number of diverse interests in a corporate enterprise of to-day make it impossible to adjust and reorganize those interests with fairness and equity to all concerned without much care, trouble, skill, and delay.

"In this instance, too, we are presented with the latest element that has entered the field of difficulties attending a modern corporate foreclosure, the Public Service Commission. Whether a Public Service Commission has any use at all is a matter with which the Special Master has no concern, and doubtless depends in each instance upon the personal equation of its members. But, assuredly its existence necessitates more work in accomplishing a foreclosure and reorganization than would otherwise be necessary."

The Special Master concluded by finding both allowances reasonable.—N. Y. Times, Jan. 25, 1912.

IN VACATION.

Legal Terms Floor Talesmen.—To David Cohen was entrusted no part of the responsibility for the fate of Daniel Lynch, under indictment in New York for murder. Cohen was the first talesman called. Counsel asked him if he knew the difference between "deliberation" and "premeditation."

"I do," declared Cohen, firmly. "Them's the weapons the man killed the other fellow with."

"Do you know what a verdict is?" asked a lawyer, challenging an Arkansas colored jurymen.

"No, sah."

"Did you ever see one?"

"No, sah! I nebber was at a show in my life."—Oklahoma Law Journal.

Two on the Lawyers.—"Yonder is a lawyer who got very wealthy as an inventor."

"And what did he invent?"

"An heirship."

"Is it possible? One that would really go?"

"It went."—Plain Dealer.